

(19) World Intellectual Property Organization
International Bureau



(43) International Publication Date
12 September 2003 (12.09.2003)

PCT

(10) International Publication Number
WO 03/075150 A1

(51) International Patent Classification⁷: **G06F 3/16**

(21) International Application Number: **PCT/SE02/00379**

(22) International Filing Date: **4 March 2002 (04.03.2002)**

(25) Filing Language: **English**

(26) Publication Language: **English**

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CZ, DE, DK, DM, DZ, EC, EE, ES, FI, GB, GD, GE, GH, GM, HR, HU, ID, IL, IN, IS, JP, KE, KG, KP, KR, KZ, LC, LK, LR, LS, LT, LU, LV, MA, MD, MG, MK, MN, MW, MX, MZ, NO, NZ, OM, PH, PL, PT, RO, RU, SD, SE, SG, SI, SK, SL, TJ, TM, TN, TR, TT, TZ, UA, UG, US, UZ, VN, YU, ZA, ZM, ZW.

(84) Designated States (regional): ARIPO patent (GH, GM, KE, LS, MW, MZ, SD, SL, SZ, TZ, UG, ZM, ZW), Eurasian patent (AM, AZ, BY, KG, KZ, MD, RU, TJ, TM), European patent (AT, BE, CH, CY, DE, DK, ES, FI, FR, GB, GR, IE, IT, LU, MC, NL, PT, SE, TR), OAPI patent (BF, BJ, CF, CG, CI, CM, GA, GN, GQ, GW, ML, MR, NE, SN, TD, TG).

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Declaration under Rule 4.17:

— of inventorship (Rule 4.17(iv)) for US only

Published:

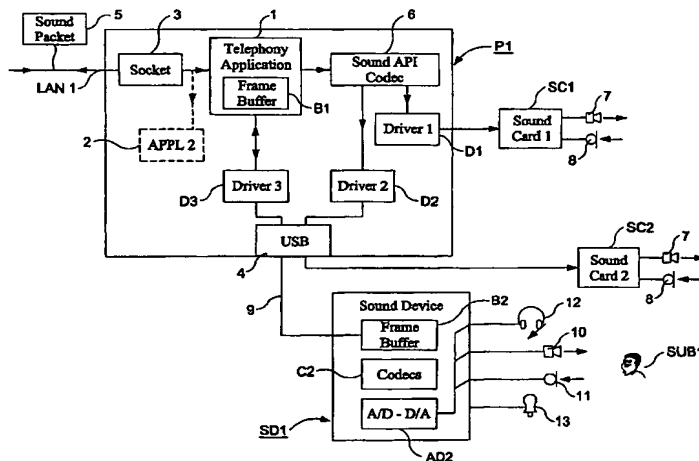
— with international search report

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(81) Designated States (national): AE, AG, AL, AM, AT, AU, AZ, BA, BB, BG, BR, BY, BZ, CA, CH, CN, CO, CR, CU,

For two-letter codes and other abbreviations, refer to the "Guidance Notes on Codes and Abbreviations" appearing at the beginning of each regular issue of the PCT Gazette.

(54) Title: **AN ARRANGEMENT AND A METHOD FOR HANDLING AN AUDIO SIGNAL**



(57) **Abstract** The present invention relates to a sound device (SD1), connected to a computer (P1), for handling of asynchronously transferred digital audio packets (5) on a network (LAN1). The computer has an interface (3) connected to a telephony application (1), a driver (D3) and a bus (4). The sound device (SD1) is connected (9) via the bus (4) and includes a software frame buffer (B2), codecs (C2) and an A/D-D/A converter (AD2), which is connected to in/out devices (10, 11, 12). The sound packets (5) are transferred asynchronously through the computer (P1), are buffered in the sound device frame buffer (B2), decoded in the codec (C2) and D/A converted into an analog signal for the in/out devices. Speech to the in devices (11, 12) is processed in a corresponding manner. Having the buffer (B2) close to the codec (C2) enables processing of the sound packets, e.g. with respect to the varying time delay in the computer (P1), restoring lost packets and producing replacement frames. The sound device (SD1) relieves the computer (P1) of the heavy workload of processing the sound packets (5).